



# TAXING TO DEVELOP

## International Taxation Challenges for Africa

April 14, 2019 • 12:30 – 4:30 PM • Conference Hall 2 (HQ2-01A-830)

### Speakers Biographies



**Vitor Gaspar**, a Portuguese national, is Director of the Fiscal Affairs Department of the International Monetary Fund. Prior to joining the IMF, he held a variety of senior policy positions in Banco de Portugal, including most recently as Special Adviser. He served as Minister of State and Finance of Portugal during 2011-2013. He was head of the European Commission's Bureau of European Policy Advisers during 2007-2010 and director-general of research at the European Central Bank from 1998 to

2004. Mr. Gaspar holds a Ph.D. and a post-doctoral agregado in Economics from Universidade Nova de Lisboa; he also studied at Universidade Católica Portuguesa.



**Ceyla Pazarbasioglu**, a Turkish national, is Vice President, Equitable Growth, Finance and Institutions. In her current assignment, Ms. Pazarbasioglu focuses on delivering high-quality lending, analytical, and advisory services working in close collaboration with the regions, and aligning with country demand; working closely with the IFC to deliver in particular on the Maximizing Financing for Development agenda; and driving the Bank's work on global priorities such as debt sustainability and management, poverty and inequality reduction, digital economy, FinTech, GovTech, good governance, domestic resource mobilization, and more. Ms. Pazarbasioglu joined the Bank in July

2015 as Senior Adviser in the Finance & Markets Global Practice, after which she was appointed Senior Director, Finance, Competitiveness & Innovation. Prior to the Bank, she was Deputy Director at the Monetary and Capital Markets Department of the International Monetary Fund, where she oversaw the work on financial sector regulation and supervision, and crisis prevention and management. Ceyla managed the Fund's work on global regulatory reform agenda and financial sector recovery after the global financial crisis and led the Financial Sector Assessment Programs for the United Kingdom in 2011 and Spain in 2012. She was also Assistant Director in the European Department and mission chief for Ukraine. Prior to this position, her focus was on the systemic bank restructuring and crisis management in Emerging Markets and Developing Economies, including Argentina, Russia, and Korea and Thailand after the Asian crisis. Ceyla joined the crisis management team in Turkey in 2001 and was appointed as Vice President of the Banking Regulation and Supervision Agency of Turkey. During 1998–2001, Ceyla worked as the Chief Economist of Emerging European Markets at ABN AMRO Investment Bank in London. She holds a PhD in economics and finance from Georgetown University and was a visiting scholar at Princeton University.



**Victoria Perry** is a Deputy Director in the Fiscal Affairs Department of the International Monetary Fund. Since joining the IMF in 1993, she has provided technical advice in tax policy and revenue administration to numerous countries in all regions. From 2002 to 2008 she served as Division Chief for Revenue Administration in FAD, and from 2008 until June 2016, she was Division Chief of Tax Policy. She is a coauthor of the book “The Modern VAT,” published by the IMF in 2001. Prior to joining the IMF, Ms. Perry was the Deputy Director of the Harvard University International Tax Program, teaching comparative income taxation and value-added taxation and providing technical assistance in revenue policy through the Harvard Institute for International Development. Ms. Perry previously practiced tax law with the Boston law firm of Wilmer Hale. She is Past President of the National Tax Association and is also a past president of the American Tax Policy Institute, past Chair of the Value Added Tax Committee of the American Bar Association Section of Taxation and serves on the Board of the International Institute of Public Finance. She received her J.D. from the Harvard Law School, and her B.A. from Yale University in economics and philosophy.



**Michael Keen** is Deputy Director of the Fiscal Affairs Department of the International Monetary Fund, where he was previously head of the Tax Policy and Tax Coordination divisions. He was awarded the Daniel M. Holland medal of the National Tax Association in 2018, is Honorary President of the International Institute of Public Finance and was awarded the CESifo-IIPF Musgrave prize in 2010. Before joining the Fund, he was Professor of Economics at the University of Essex and visiting Professor at Kyoto University. He has led technical assistance missions to over thirty countries on a wide range of issues in tax policy, and consulted for the World Bank, European Commission, and the private sector. He has published in such leading general and field journals as the American Economic Review and the Journal of Public Economics and served on the editorial boards of American Economic Journal: Economic Policy, International Tax and Public Finance (of which he was joint founder), Journal of Public Economics, the Review of Economic Studies and other journals. He is co-author of books on The Modern VAT, the Taxation of Petroleum and Minerals, and Changing Customs.



**Mary Baine** is the Director: Tax Programs at the African Tax Administration Forum. This is an African inter-governmental organization leading tax administration reform, and that facilitates peer support among tax administrations in mobilizing greater domestic resources through improved efficiency and effectiveness in their operations. Her work includes the supervision of multiple technical assistance engagements that include but aren't limited to; VAT as a flagship tax, and Multiple Country programs featuring Transfer Pricing and Exchange of Information interventions in ATAF's Technical Assistance Program. Prior to this assignment, Ms. Baine served as the Permanent Secretary of the Ministry of Foreign Affairs and Co-operation of the Republic of Rwanda, and as Commissioner-General of the Rwanda Revenue Authority, having grown through the ranks of the different tax departments over a 17-year period.



**Anibal Joaquim Mbalango** is the Director of Extractive Industries Taxation Unit, Mozambique Revenue Authority. Since 2016, Anibal J. Mbalango has been Director of the Extractive Industries Taxation Unit of the Mozambique Revenue Authority (MRA). Prior to this position, and concurrently for one year, he was Director of Tax Policy and Revenue Collection at the MRA. In this role he led the initiative to reform Mozambique's Tax Code. Mr. Mbalango has worked on natural resource taxation issues since 2010. This has included serving as the MRA's principle negotiator with international oil and mining companies on concession agreements and contracts. He has led the MRA team on transactions relating to capital gains taxation. He has also served as the Mozambique Government's chief negotiator for double tax treaties, both new and the renegotiation of old treaties. Mr. Mbalango is educated as an accountant and lawyer.



**Jan Loeprick** works for the World Bank as a senior economist in the DRM Unit's Global Tax Team. He previously coordinated the International Finance Corporation's business taxation advisory portfolio in Eastern Europe and Central Asia. Jan has also worked in the international tax department at the Austrian Ministry of Finance and has taught as a lecturer at Dresden University. He holds a PhD in economics from the Vienna University of Business and Economics.



**Susana Ruiz Rodriguez** is Global lead on Tax Justice for Oxfam International, a confederation working in more than 90 countries, with programs in Africa, the Middle East, Latin America, across Asia and in parts of Eastern Europe. She is coordinating Oxfam work in different regions and at global level on tax justice. She is also author and co-author of several Oxfam papers on inequality, tax and corporate tax behavior. With a background in international business and international relationships (in France and Spain), she previously worked in China for 7 years before joining Oxfam in Spain to lead work in financing for development. Susana also led Oxfam's tax and inequality campaign in Latin America from 2013 to 2015.



**Alexandra Readhead** is an expert in international taxation and the extractive industries. She was named one of the top 50 most influential individuals in the tax world by the International Tax Review in 2017. Her work is focused on issues of tax avoidance, and other forms of illicit financial flows, by multinational extractive companies in developing countries. Alexandra is Technical Advisor to the Intergovernmental Forum on Mining (IGF) where she leads a joint program with the OECD on 'Tax Base Erosion and Profit Shifting in the Mining Sector in Developing Countries.' She provides training, advisory services, and tax audit assistance to the IGF's 65 member governments. This includes designing mining sector-specific solutions to some of the most pressing BEPS challenges facing resource-rich developing countries, excessive interest deductions, and under-invoicing of mineral exports, for instance. Alexandra has particular expertise in the area of transfer pricing in the mining sector. She authored the first Toolkit for Transfer Pricing Risk Assessment in the Mining Industry. Alexandra has also advised numerous tax authorities on transfer pricing risk assessment and audit, including in Zambia, South Africa, Ghana, Tanzania, Liberia, Cote d'Ivoire, Ghana, Sierra Leone, Guinea, as well as in Latin America. Alexandra is a member of the UN Subcommittee for Extractive Industries Taxation. She is also on the faculty of Oxford University's Executive Course on Mining, Oil and Gas, run by Professor Sir Paul Collier, and teaches at Yale University as part of its Global Justice Program.



**Sebastian James** is a Senior Economist (Tax Policy) with the Global Tax Team of the World Bank. Apart from the Taxation, he has worked in cross-cutting areas on Investment Policy and Special Economic Zones. He has advised several countries on the design of their tax policy and tax administration. He manages the World Bank's Revenue Academy which develops various models for tax policy analysis and builds capacity of policy makers. He is a former Indian Revenue Service officer and completed the International Tax Program at Harvard Law School and a PhD in Public Policy from Harvard University.



**Ruud de Mooij** is Chief of the Tax Policy Division in the IMF's Fiscal Affairs Department. The Division has around 30 professional staff and delivers an intensive program of technical assistance in tax policy issues to IMF's member countries. It also performs analytical work on topical tax policy issues and supports IMF country teams on tax-related matters. Before joining the IMF, Mr. De Mooij was Professor of Public Economics at Erasmus University in Rotterdam. He has published extensively on tax issues, including in the *American Economic Review* and the *Journal of Public Economics*. His current research focuses on income taxation, international tax issues and revenue mobilization in developing countries. Mr. De Mooij is also a research fellow at the Universities of Oxford (UK), Bergen (Norway) and Munich (Germany).



**Dominique Desruelle** is Deputy Director in the IMF's African Department. Mr. Desruelle has held many operational and policy positions in the IMF, including deputy director in the Institute for Capacity Development, senior reviewer for IMF operations in about thirty emerging and low-income countries, supervisor of policy reviews on debt issues and engagement in fragile states, division chief for Central America, and division chief on IMF surveillance. Prior to joining the IMF in 1993, Mr. Desruelle taught economics at the Université de Montréal and the Université du Québec à Montréal. A native of France, he received a Ph.D. in economics from Princeton University and an engineering degree from the Ecole Centrale de Paris.



**Marijn Verhoeven** is a Lead Economist and Acting Practice Manager Tax in the Domestic Revenue Mobilization unit of the Governance Global Practice, where he the Bank's work on strengthening tax systems. This includes the development of analytical instruments, participation in global tax debates, and contributing to policy advice and capacity building support in developing countries. In the World Bank, Marijn has also contributed to work streams on state-owned enterprises, extractive industry governance, evidence-based PFM reforms, political economy analysis, and public expenditure reviews. Before joining the World Bank, Marijn worked at the IMF where he was the Fund's resident representative in Bangladesh and Deputy Division Chief of the Expenditure Policy Division. He was educated at Tilburg University in the Netherlands.



**Dan Devlin** is part of FAD's Tax Policy Division, specializing in extractive industries. Prior to joining the Fund in 2018, Dan was the Senior Economist in Natural Resource Taxation at the OECD, leading the OECD's work with both the Inter-Governmental Forum on Mining and the Platform for Collaboration on Tax in producing guidance documents for developing countries on profit shifting and mining. Dan was also a sector expert under the OECD-UNDP Tax Inspectors Without Borders initiative. Dan also worked for the Australian Treasury which included 3 years within the Indonesian Ministry of Finance; for the UN; and in post-conflict Iraq. He has a Masters in Economic Policy from the Australian National University.



**Marc Gerard** has been working for the last ten years at the International Monetary Fund, notably as fiscal economist on Côte d'Ivoire and leading economist on several European countries, recently focusing on international taxation issues in the Netherlands. He is currently Resident Representative in Madagascar. Prior to joining the Fund, he was deputy head of the euro area unit of the French Treasury. He holds a PhD in international monetary economics.



**Dr. Boubou Cissé** is the Minister of Economy and Finance of Mali. Dr. Cisse holds a Ph.D in Economics from the University of Aix-Marseille, France and a Masters in Economics and Development Economics from CERDI/University of Auvergne, France. Dr. Cissé joined the World Bank Group in Washington in 2005 as an Economist and was promoted to Senior Economist and Project Manager of the Human Development Division in 2009. In September 2013, he was appointed Minister in charge of Industry and Mines of Mali and was reappointed in April 2014 to head the Mining Department. Dr. Cissé is Minister of Economy and Finance since January 2016.



**Thomas Lassourd** is a Senior Economic Analyst in NRGi's Legal and Economic programs. He advises governments and civil society organizations on assessing fiscal policies for oil, gas and mineral resources, based on quantitative analysis, and represents the organization in international fora on tax and development. Thomas also manages NRGi's regional economists. Before moving to New York, Thomas led NRGi's technical assistance project in Conakry, Guinea, between 2011 and 2013, advising the government on mining sector fiscal regimes, legislative reforms and a transparent process to review contracts signed under previous regimes. Prior to joining NRGi, Thomas took part in the Overseas Development Institute Fellowship Scheme as a government economist in the poverty reduction strategy unit of the Republic of Burundi, where he developed analyses on macroeconomic and public financial management issues. He also worked for the Belgian Technical Cooperation on tax administration reforms in Mozambique. Thomas holds a Master of Science in Management from HEC Paris and a Master in Economics with a major in Public and Development Economics from the Paris School of Economics. He speaks French, English and Portuguese.



**Tom Butler** has been CEO of ICMM since July 2015. Before that, he spent 18 years with the International Finance Corporation (part of the World Bank Group) in the infrastructure and natural resource teams, focused mainly on mining and power projects in Africa. From 2011, Tom was IFC's Global Head of Mining, where he led a multi-disciplinary team of specialists responsible for IFC's financing of mining exploration and development in emerging market countries.